

CERTIFICATION OF FINANCIAL REPORT

FOR GOVERNMENTAL ENTITIES WITH REVENUES OR EXPENDITURES LESS THAN \$100,000.

We certify that the following schedules properly present the financial operations of the

Panguitch Cemetery District for the

fiscal year ended December 31, 2006

Pat Betting
Board Chairman

6-21-07
Date

435-676-2418
Phone No.

Lorraine Owens
Budget Officer

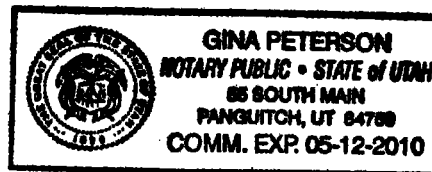
6-21-07
Date

435-676-8233
Phone No.

Subscribed and sworn to this 21st

day of June, 2007.

Gina Peterson
(Notary Public)



One original copy of this financial report must be kept by the entity at its offices and available for public inspection.

One original copy of this financial report must be sent to:

State Auditor's Office
Utah State Capitol Complex E310
PO Box 142310
Salt Lake City, UT 84114

no later than six (6) months after the end of the fiscal year.

Panquitch Cemetery

District

Balance Sheet / Statement of Net Assets

For Entities with Total Revenues or Expenditures less than \$100,000

For the year ended

December 31, 2006

	General Fund	Other Governmental Funds (Capital Projects, Debt Service, Special Revenue & Permanent)	Capital Assets and Long Term Debt	Enterprise Fund
Assets				
Cash and cash equivalents	24,840			
Investments	14,530			
Receivables				
Capital Assets				
Land				
Building				
Improvements Other than Buildings				
Equipment				
Less Accumulated Depreciation				
Other:				
Total Assets	45,770			
Liabilities				
Accounts Payable				
Interest Payable				
Other:				
Total Liabilities	-0-			
Fund Balance / Net Assets				
Restricted				
Reserved for: <u>New Equipment</u>	24,870			
Unreserved <u>Roads</u>	14,500			
Ending Fund Balance / Net Assets	45,770			
Tot. Liab. & End. Fund Bal./Net Assets	45,770			

Panguitich Cemetery District

Statement of Revenues, Expenditures / Expenses and Changes in Fund Balance / Equity

For Entities with Total Revenues or Expenditures/Expenses less than \$100,000

For the year ended

December 31 2006

	General Fund		Other Governmental Funds (Capitol Projects, Debt Service, Special Revenue & Permanent)		Enterprise Fund
	Budget	Actual	Budget	Actual	
Revenues:					
Taxes: Property Tax	17,500	19,500			
Other Taxes					
Fee in Lieu of Taxes					
Charges for services	4,500	2,500			
Interest Income					
Other miscellaneous					
Transfers From Other Funds					
Total Revenue	<u>22,000</u>	<u>22,000</u>			
Expenditures/Expenses:					
Salaries and Benefits	9,000	7,500			
Other Operating Expenses	13,000	14,500			
Capital Outlay					
Depreciation					
Transfers To Other Funds					
Total Expenditures/Expenses	<u>22,000</u>	<u>22,000</u>			
Income or (Loss)		<u>3370</u>			
Beginning fund balance/Net Assets		<u>42,400</u>			
Ending fund balance/Net Assets		<u>45,770</u>			